

Message Text

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PAGE 01 CAIRO 20014 300842Z
ACTION NEA-10

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E.O. 11652: N/A
TAGS: BBAK, EG
SUBJ: ARTHUR ANDERSEN INQUIRY

REF: STATE 216837

1. MOST MAJOR U.S. ACCOUNTING FIRMS HAVE LINKS WITH
SPECIFIC EGYPTIAN ACCOUNTANTS OR ACCOUNTING FIRMS. WE HAVE
INCLUDED THE NAMES OF THESE U.S. ACCOUNTING FIRMS IN EM-
BASSY'S STANDARD LIST OF AMERICAN FIRMS IN EGYPT, WITH AN
INDICATION OF THE LOCAL ACCOUNTANTS WITH WHOM THEY ARE
AFFILIATED. MAURICE MOUSSA WAS LISTED WITH
ARTHUR ANDERSEN ON BASIS OF OUR UNDERSTANDING THAT A
RELATIONSHIP EXISTED BETWEEN THE TWO. PRECISE NATURE OF
TIES BETWEEN U.S. AND EGYPTIAN ACCOUNTING FIRMS VARIES FROM
CASE TO CASE, BUT "CORRESPONDENT RELATIONSHIP" IS ONE TERM
OFTEN USED TO DESCRIBE THE LINK.

2. IN OPERATING IN MIDDLE EAST, ARTHUR ANDERSEN WAS AT ONE
TIME ASSOCIATED WITH ACCOUNTING FIRM CALLED SABA AND CO.
BASED, WE BELIEVE, IN BEIRUT. WE RECALL SEEING THE LEGEND
"ARTHUR ANDERSEN, SABA AND CO." IMPRINTED ON PROMOTIONAL
LITERATURE. (WE DO NOT KNOW WHETHER NAME OF INQUIRER NOTED
REFTEL IS MERE COINCIDENCE.) APPARENTLY SABA AND CO. WAS
INVOLVED IN HELPING SET UP "CORRESPONDENT" OR OTHER
RELATIONSHIPS FOR ARTHUR ANDERSEN IN VARIOUS MIDDLE
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EASTERN COUNTRIES. WE UNDERSTAND THAT ARTHUR ANDERSEN AND
SABA HAVE RECENTLY PARTED COMPANY AND THAT FORMER IS LOOK-
ING FOR NEW ASSOCIATES. ANOTHER LOCAL ACCOUNTANT TOLD US
HE HAD BEEN APPROACHED BY ARTHUR ANDERSEN SOME MONTHS AGO
ABOUT BECOMING AFFILIATED WITH THE FIRM.

3. FOR THE RECORD, MOUSSA HAS, AS FAR AS WE AWARE, A GOOD

LOCAL REPUTATION AND A NUMBER OF FOREIGN, INCLUDING AMERICAN, FIRMS AS CLIENTS. WE WOULD PREFER, HOWEVER, NOT TO BECOME INVOLVED IN POSSIBLE PROFESSIONAL OR LEGAL DISPUTE BY PROVIDING "BACKGROUND" ON MOUSSA, ESPECIALLY IN RESPONSE TO TELEPHONE INQUIRY. WE WILL DELETE ARTHUR ANDERSEN ENTRY FROM OUR LIST OF AMERICAN FIRMS IF SITUATION NOT CLARIFIED BY TIME IT IS NEXT REVISED. MEANWHILE, IF ARTHUR ANDERSEN FIRM IS CONCERNED ABOUT POSSIBLE MISREPRESENTATIONS, IT MAY WISH TO ADVISE US IN WRITING OF ITS CURRENT SITUATION ON CORRESPONDENT RELATIONSHIP.

MATTHEWS

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